

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

14 Fergus 0258 Lewistown Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,969,581.47	3,961,831.47	0.00	7,750.00	0.00	0.00
21XX Support Services - Students	197,092.24	197,092.24	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	98,684.10	98,684.10	0.00	0.00	0.00	0.00
222X Educational Media Services	305,804.53	305,804.53	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	175,515.60	175,515.60	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	637,031.65	637,031.65	0.00	0.00	0.00	0.00
25XX Support Services - Business	346,177.07	3,055.36	274,797.06	5,288.31	0.00	0.00
26XX Operation and Maintenance of Plant Services	799,872.29	799,872.29	0.00	0.00	0.00	0.00
27XX Student Transportation Services	486,000.37	358,950.95	0.00	127,049.42	0.00	0.00
31XX Food Services	598,762.89	598,762.89	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,524.08	7,524.08	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	44,285.32	44,285.32	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,785.14	0.00	XXXXXXXXXXXX	5,785.14	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	10,213.76	0.00	XXXXXXXXXXXX	0.00	10,213.76	0.00
62XX Resources Transferred to Other School Districts or	70,369.68	9,530.60	XXXXXXXXXXXX	60,839.08	0.00	0.00
9999 Undistributed	108,347.88	108,347.88	0.00	0.00	0.00	0.00
Totals	7,861,048.07	7,306,288.96	274,797.06	206,711.95	10,213.76	0.00

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

14 Fergus 0258 Lewistown Elem						
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					XXXX
Adjusted Totals	7,861,048.07					
			Preliminary Rate		Adjusted Rate	
Line A Preliminary Indirect Cost Rate [C divided by B] 274,797.06/7,306,288.96			3.76%		%	
Line B Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]					%	
Line C Carry Forward Adjustment:						
C1 Enter greater of line A or B			3.76%		%	
C2 Enter FY08 rate (3.47%) or 0.00% if no FY08 rate			3.47%		3.47%	
If C2 is -0-, enter -0-, otherwise subtract C2 from C1			0.29%		%	
Line D Final Rate After Carry Forward Adjustment						
Line A or B plus/minus Line C						
If Line D is negative, enter -0-.						
		Your Preliminary Rate Is	4.05%		%	

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

14 Fergus 0259 Fergus H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,031,349.91	2,011,059.91	0.00	20,290.00	0.00	0.00
21XX Support Services - Students	175,093.43	175,093.43	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	40,244.13	40,244.13	0.00	0.00	0.00	0.00
222X Educational Media Services	165,480.29	165,480.29	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	125,709.79	125,709.79	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	306,289.10	306,289.10	0.00	0.00	0.00	0.00
25XX Support Services - Business	201,169.78	1,439.02	167,593.58	2,604.69	0.00	0.00
26XX Operation and Maintenance of Plant Services	596,497.97	596,497.97	0.00	0.00	0.00	0.00
27XX Student Transportation Services	241,662.91	179,086.33	0.00	62,576.58	0.00	0.00
31XX Food Services	1,109.02	1,109.02	0.00	0.00	0.00	0.00
33XX Community Services	4,133.53	4,133.53	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	50,723.13	50,723.13	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	122,445.94	122,445.94	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	67,495.48	0.00	XXXXXXXXXX	67,495.48	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	17,521.93	0.00	XXXXXXXXXX	0.00	17,521.93	0.00
62XX Resources Transferred to Other School Districts or	32,735.73	155.44	XXXXXXXXXX	32,580.29	0.00	0.00
9999 Undistributed	11,964.01	11,964.01	0.00	0.00	0.00	0.00
Totals	4,191,626.08	3,791,431.04	167,593.58	185,547.04	17,521.93	0.00

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

14 Fergus 0259 Fergus H S						
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX				XXXXXXXXXX	XXXX
Adjusted Totals	4,191,626.08					
			Preliminary Rate		Adjusted Rate	
Line A	Preliminary Indirect Cost Rate [C divided by B] 167,593.58/3,791,431.04			4.42%	%	
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]				%	
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			4.42%	%	
	C2 Enter FY08 rate (2.72%) or 0.00% if no FY08 rate			2.72%	2.72%	
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1			1.70%	%	
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.					
	Your Preliminary Rate Is			6.12%	%	

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

14 Fergus 0264 Deerfield Elem

		Excluded Costs					
		Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
Expenditure Function							
1XXX Instruction		26,473.43	26,473.43	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services		18,632.89	18,632.89	0.00	0.00	0.00	0.00
23XX Support Services - General Administration		694.50	694.50	0.00	0.00	0.00	0.00
25XX Support Services - Business		3,223.32	0.00	3,223.32	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services		2,187.43	2,187.43	0.00	0.00	0.00	0.00
27XX Student Transportation Services		251.30	251.30	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities		642.57	642.57	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or		1,107.21	0.00	XXXXXXXXXXXX	1,107.21	0.00	0.00
Totals		53,212.65	48,882.12	3,223.32	1,107.21	0.00	0.00
Direct Costs Reclassified Indirect Costs		XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded		XXXXXXXXXXXX					
Adjusted Totals		53,212.65					
				Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 3,223.32/48,882.12			6.59%		%	
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]					%	
Line C	Carry Forward Adjustment:						
	C1 Enter greater of line A or B			6.59%		%	
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 rate			0.00%		0.00%	
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1			0.00%		%	
Line D	Final Rate After Carry Forward Adjustment						
	Line A or B plus/minus Line C						
	If Line D is negative, enter -0-.						
			Your Preliminary Rate Is	6.59%		%	

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

14 Fergus 0268 Grass Range Elem

Expenditure Function		Excluded Costs					
		Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX	Instruction	276,042.18	255,162.19	0.00	20,879.99	0.00	0.00
21XX	Support Services - Students	9,576.00	9,576.00	0.00	0.00	0.00	0.00
222X	Educational Media Services	1,071.58	1,071.58	0.00	0.00	0.00	0.00
23XX	Support Services - General Administration	45,050.48	45,050.48	0.00	0.00	0.00	0.00
24XX	Support Services - School Administration	13,039.26	13,039.26	0.00	0.00	0.00	0.00
25XX	Support Services - Business	15,865.31	0.00	15,865.31	0.00	0.00	0.00
26XX	Operation and Maintenance of Plant Services	60,891.18	60,891.18	0.00	0.00	0.00	0.00
27XX	Student Transportation Services	84,539.36	53,289.36	0.00	31,250.00	0.00	0.00
31XX	Food Services	54,333.63	54,333.63	0.00	0.00	0.00	0.00
32XX	Enterprise Services	6,053.20	6,053.20	0.00	0.00	0.00	0.00
35XX	Extracurricular - Athletics	900.00	900.00	0.00	0.00	0.00	0.00
62XX	Resources Transferred to Other School Districts or	8,247.28	0.00	XXXXXXXXXXXX	8,247.28	0.00	0.00
Totals		575,609.46	499,366.88	15,865.31	60,377.27	0.00	0.00
Direct Costs Reclassified Indirect Costs		XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded		XXXXXXXXXXXX					
Adjusted Totals		575,609.46					
				Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 15,865.31/499,366.88			3.18%	<div>%</div>		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]				<div>%</div>		
Line C	Carry Forward Adjustment:						
	C1 Enter greater of line A or B			3.18%	<div>%</div>		
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 rate			0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1			0.00%	<div>%</div>		
Line D	Final Rate After Carry Forward Adjustment						
	Line A or B plus/minus Line C						
	If Line D is negative, enter -0-.			Your Preliminary Rate Is	3.18%	<div>%</div>	

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

14 Fergus 0269 Grass Range H S

Expenditure Function		Excluded Costs					
		Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX	Instruction	344,265.08	344,265.08	0.00	0.00	0.00	0.00
21XX	Support Services - Students	10,477.74	10,477.74	0.00	0.00	0.00	0.00
222X	Educational Media Services	679.97	679.97	0.00	0.00	0.00	0.00
23XX	Support Services - General Administration	47,821.00	47,821.00	0.00	0.00	0.00	0.00
24XX	Support Services - School Administration	10,671.26	10,671.26	0.00	0.00	0.00	0.00
25XX	Support Services - Business	21,375.22	0.00	17,089.15	0.00	0.00	0.00
26XX	Operation and Maintenance of Plant Services	48,430.15	48,430.15	0.00	0.00	0.00	0.00
27XX	Student Transportation Services	85,096.86	53,846.86	0.00	31,250.00	0.00	0.00
31XX	Food Services	1,455.97	1,455.97	0.00	0.00	0.00	0.00
32XX	Enterprise Services	140.00	140.00	0.00	0.00	0.00	0.00
34XX	Extracurricular - Activities	160.00	160.00	0.00	0.00	0.00	0.00
35XX	Extracurricular - Athletics	25,161.88	25,161.88	0.00	0.00	0.00	0.00
62XX	Resources Transferred to Other School Districts or	2,937.28	0.00	XXXXXXXXXXXX	2,937.28	0.00	0.00
Totals		598,672.41	543,109.91	17,089.15	34,187.28	0.00	0.00
Direct Costs Reclassified Indirect Costs		XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded		XXXXXXXXXXXX					
Adjusted Totals		598,672.41					
				Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 17,089.15/543,109.91			3.15%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]						
Line C	Carry Forward Adjustment:						
	C1 Enter greater of line A or B			3.15%			
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 rate			0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1			0.00%			
Line D	Final Rate After Carry Forward Adjustment						
	Line A or B plus/minus Line C						
	If Line D is negative, enter -0-.			Your Preliminary Rate Is	3.15%		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

14 Fergus 0272 King Colony Elem

		Excluded Costs					
		Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
Expenditure Function							
1XXX Instruction		73,734.83	73,734.83	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services		2,127.00	2,127.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration		1,815.24	1,815.24	0.00	0.00	0.00	0.00
25XX Support Services - Business		7,572.34	0.00	7,572.34	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services		10,003.56	10,003.56	0.00	0.00	0.00	0.00
31XX Food Services		11,888.28	11,888.28	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities		4,600.59	4,600.59	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or		3,502.83	0.00	XXXXXXXXXXXX	3,502.83	0.00	0.00
9999 Undistributed		40.70	40.70	0.00	0.00	0.00	0.00
Totals		115,285.37	104,210.20	7,572.34	3,502.83	0.00	0.00
Direct Costs Reclassified Indirect Costs		XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded		XXXXXXXXXXXX					
Adjusted Totals		115,285.37					
				Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 7,572.34/104,210.20			7.27%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]						
Line C	Carry Forward Adjustment:						
	C1 Enter greater of line A or B			7.27%			
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 rate			0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1			0.00%			
Line D	Final Rate After Carry Forward Adjustment						
	Line A or B plus/minus Line C						
	If Line D is negative, enter -0-.						
				Your Preliminary Rate Is	7.27%		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

14 Fergus 0273 Moore Elem

Expenditure Function		Excluded Costs					
		Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX	Instruction	351,387.92	351,149.43	238.49	0.00	0.00	0.00
222X	Educational Media Services	2,401.21	2,401.21	0.00	0.00	0.00	0.00
23XX	Support Services - General Administration	51,299.92	51,299.92	0.00	0.00	0.00	0.00
25XX	Support Services - Business	9,211.90	0.00	9,211.90	0.00	0.00	0.00
26XX	Operation and Maintenance of Plant Services	91,851.10	91,851.10	0.00	0.00	0.00	0.00
27XX	Student Transportation Services	48,252.64	48,252.64	0.00	0.00	0.00	0.00
31XX	Food Services	44,918.80	44,918.80	0.00	0.00	0.00	0.00
35XX	Extracurricular - Athletics	2,199.87	2,199.87	0.00	0.00	0.00	0.00
62XX	Resources Transferred to Other School Districts or	1,062.17	0.00	XXXXXXXXXXXX	1,062.17	0.00	0.00
Totals		602,585.53	592,072.97	9,450.39	1,062.17	0.00	0.00
Direct Costs Reclassified Indirect Costs		XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded		XXXXXXXXXXXX					
Adjusted Totals		602,585.53					
				Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 9,450.39/592,072.97			1.60%		%	
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]					%	
Line C	Carry Forward Adjustment:						
	C1 Enter greater of line A or B			1.60%		%	
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 rate			0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1			0.00%		%	
Line D	Final Rate After Carry Forward Adjustment						
	Line A or B plus/minus Line C						
	If Line D is negative, enter -0-.			Your Preliminary Rate Is	1.60%	%	

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

14 Fergus 0274 Moore H S

		Excluded Costs					
		Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
Expenditure Function							
1XXX Instruction		425,760.27	425,760.27	0.00	0.00	0.00	0.00
222X Educational Media Services		885.73	885.73	0.00	0.00	0.00	0.00
23XX Support Services - General Administration		49,320.52	49,320.52	0.00	0.00	0.00	0.00
25XX Support Services - Business		24,689.66	0.00	11,865.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services		64,122.04	64,122.04	0.00	0.00	0.00	0.00
27XX Student Transportation Services		42,005.62	42,005.62	0.00	0.00	0.00	0.00
31XX Food Services		14,023.25	14,023.25	0.00	0.00	0.00	0.00
32XX Enterprise Services		7,561.04	7,561.04	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities		7,691.98	7,691.98	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics		35,139.27	35,139.27	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or		708.11	0.00	XXXXXXXXXX	708.11	0.00	0.00
Totals		671,907.49	646,509.72	11,865.65	708.11	0.00	0.00
Direct Costs Reclassified Indirect Costs		XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded		XXXXXXXXXX					
Adjusted Totals		671,907.49					
				Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 11,865.65/646,509.72			1.84%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]				%		
Line C	Carry Forward Adjustment:						
	C1 Enter greater of line A or B			1.84%	%		
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 rate			0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1			0.00%	%		
Line D	Final Rate After Carry Forward Adjustment						
	Line A or B plus/minus Line C						
	If Line D is negative, enter -0-.			Your Preliminary Rate Is	1.84%	%	

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

14 Fergus 0280 Roy K-12 Schools

Expenditure Function		Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
					Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX	Instruction	438,296.15	438,296.15	0.00	0.00	0.00	0.00
21XX	Support Services - Students	16,531.83	16,531.83	0.00	0.00	0.00	0.00
222X	Educational Media Services	12,295.11	12,295.11	0.00	0.00	0.00	0.00
23XX	Support Services - General Administration	173,785.92	173,785.92	0.00	0.00	0.00	0.00
26XX	Operation and Maintenance of Plant Services	185,403.74	121,951.77	0.00	63,451.97	0.00	0.00
27XX	Student Transportation Services	168,195.70	96,695.70	0.00	71,500.00	0.00	0.00
31XX	Food Services	67,573.02	67,573.02	0.00	0.00	0.00	0.00
34XX	Extracurricular - Activities	512.46	512.46	0.00	0.00	0.00	0.00
35XX	Extracurricular - Athletics	25,911.03	25,911.03	0.00	0.00	0.00	0.00
62XX	Resources Transferred to Other School Districts or	7,374.57	0.00	XXXXXXXXXXXX	7,374.57	0.00	0.00
Totals		1,095,879.53	953,552.99	0.00	142,326.54	0.00	0.00
Direct Costs Reclassified Indirect Costs		XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded		XXXXXXXXXXXX					
Adjusted Totals		1,095,879.53					
				Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/953,552.99			0.00%	<div>%</div>		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]				<div>%</div>		
Line C	Carry Forward Adjustment:						
	C1 Enter greater of line A or B			0.00%	<div>%</div>		
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 rate			0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1			0.00%	<div>%</div>		
Line D	Final Rate After Carry Forward Adjustment						
	Line A or B plus/minus Line C						
	If Line D is negative, enter -0-.			Your Preliminary Rate Is	0.00%	<div>%</div>	

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

14 Fergus 0281 Denton Elem

		Excluded Costs					
		Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
Expenditure Function							
1XXX Instruction		416,046.66	416,046.66	0.00	0.00	0.00	0.00
21XX Support Services - Students		15,812.77	15,812.77	0.00	0.00	0.00	0.00
23XX Support Services - General Administration		87,588.45	87,588.45	0.00	0.00	0.00	0.00
24XX Support Services - School Administration		3,469.92	3,469.92	0.00	0.00	0.00	0.00
25XX Support Services - Business		20,755.98	0.00	15,382.84	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services		102,086.95	102,086.95	0.00	0.00	0.00	0.00
27XX Student Transportation Services		150,463.40	69,052.56	0.00	81,410.84	0.00	0.00
31XX Food Services		50,478.38	50,478.38	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities		1,724.31	1,724.31	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics		5,331.04	5,331.04	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or		1,322.50	0.00	XXXXXXXXXX	1,322.50	0.00	0.00
Totals		855,080.36	751,591.04	15,382.84	82,733.34	0.00	0.00
Direct Costs Reclassified Indirect Costs		XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded		XXXXXXXXXX					
Adjusted Totals		855,080.36					
				Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 15,382.84/751,591.04			2.05%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]						
Line C	Carry Forward Adjustment:						
	C1 Enter greater of line A or B			2.05%			
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 rate			0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1			0.00%			
Line D	Final Rate After Carry Forward Adjustment						
	Line A or B plus/minus Line C						
	If Line D is negative, enter -0-.						
				Your Preliminary Rate Is	2.05%		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

14 Fergus 0282 Denton H S

		Excluded Costs					
		Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
Expenditure Function							
1XXX Instruction		315,886.12	315,886.12	0.00	0.00	0.00	0.00
21XX Support Services - Students		38,099.58	38,099.58	0.00	0.00	0.00	0.00
23XX Support Services - General Administration		84,835.11	84,835.11	0.00	0.00	0.00	0.00
24XX Support Services - School Administration		5,302.47	5,302.47	0.00	0.00	0.00	0.00
25XX Support Services - Business		46,385.86	0.00	41,423.18	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services		104,022.89	104,022.89	0.00	0.00	0.00	0.00
27XX Student Transportation Services		123,699.07	35,098.27	0.00	88,600.80	0.00	0.00
31XX Food Services		15,262.83	15,262.83	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities		14,241.72	14,241.72	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics		33,706.62	33,706.62	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or		1,322.51	0.00	XXXXXXXXXX	1,322.51	0.00	0.00
Totals		782,764.78	646,455.61	41,423.18	89,923.31	0.00	0.00
Direct Costs Reclassified Indirect Costs		XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded		XXXXXXXXXX					
Adjusted Totals		782,764.78					
				Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 41,423.18/646,455.61			6.41%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]				%		
Line C	Carry Forward Adjustment:						
	C1 Enter greater of line A or B			6.41%	%		
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 rate			0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1			0.00%	%		
Line D	Final Rate After Carry Forward Adjustment						
	Line A or B plus/minus Line C						
	If Line D is negative, enter -0-.						
			Your Preliminary Rate Is	6.41%	%		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

14 Fergus 0288 Spring Creek Colony Elem

		Excluded Costs					
		Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction		52,194.19	48,493.44	0.00	3,700.75	0.00	0.00
21XX Support Services - Students		470.00	470.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services		351.00	351.00	0.00	0.00	0.00	0.00
222X Educational Media Services		834.05	834.05	0.00	0.00	0.00	0.00
23XX Support Services - General Administration		894.61	894.61	0.00	0.00	0.00	0.00
25XX Support Services - Business		7,494.97	0.00	7,494.97	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services		11,754.05	11,754.05	0.00	0.00	0.00	0.00
31XX Food Services		10,214.50	10,214.50	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities		2,063.76	2,063.76	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or		1,865.20	0.00	XXXXXXXXXXXX	1,865.20	0.00	0.00
Totals		88,136.33	75,075.41	7,494.97	5,565.95	0.00	0.00
Direct Costs Reclassified Indirect Costs		XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded		XXXXXXXXXXXX					
Adjusted Totals		88,136.33					
				Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 7,494.97/75,075.41			9.98%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]				%		
Line C	Carry Forward Adjustment:						
	C1 Enter greater of line A or B			9.98%	%		
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 rate			0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1			0.00%	%		
Line D	Final Rate After Carry Forward Adjustment						
	Line A or B plus/minus Line C						
	If Line D is negative, enter -0-.						
				Your Preliminary Rate Is	9.98%	%	

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

14 Fergus 0291 Winifred K-12 Schools

		Excluded Costs					
		Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
Expenditure Function							
1XXX Instruction		697,827.24	691,827.24	0.00	6,000.00	0.00	0.00
21XX Support Services - Students		11,291.44	11,291.44	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services		4,958.70	4,958.70	0.00	0.00	0.00	0.00
222X Educational Media Services		43,759.75	43,759.75	0.00	0.00	0.00	0.00
23XX Support Services - General Administration		101,961.85	99,296.41	2,665.44	0.00	0.00	0.00
25XX Support Services - Business		29,269.98	0.00	29,269.98	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services		168,309.49	146,309.49	0.00	22,000.00	0.00	0.00
27XX Student Transportation Services		110,508.02	110,332.29	175.73	0.00	0.00	0.00
31XX Food Services		56,805.83	56,805.83	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities		10,009.52	10,009.52	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics		26,188.67	26,188.67	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services		94,148.37	0.00	XXXXXXXXXXXX	94,148.37	0.00	0.00
62XX Resources Transferred to Other School Districts or		11,689.95	1,711.40	XXXXXXXXXXXX	9,978.55	0.00	0.00
Totals		1,366,728.81	1,202,490.74	32,111.15	132,126.92	0.00	0.00
Direct Costs Reclassified Indirect Costs		XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded		XXXXXXXXXXXX					
Adjusted Totals		1,366,728.81					
				Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 32,111.15/1,202,490.74			2.67%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]						
Line C	Carry Forward Adjustment:						
	C1 Enter greater of line A or B			2.67%			
	C2 Enter FY08 rate (3.49%) or 0.00% if no FY08 rate			3.49%	3.49%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1			-0.82%			
Line D	Final Rate After Carry Forward Adjustment						
	Line A or B plus/minus Line C						
	If Line D is negative, enter -0-.			Your Preliminary Rate Is	1.85%		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

14 Fergus 1218 Ayers Elem

		Excluded Costs					
		Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
Expenditure Function							
1XXX Instruction		56,465.50	56,465.50	0.00	0.00	0.00	0.00
21XX Support Services - Students		160.84	160.84	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services		12,706.62	12,706.62	0.00	0.00	0.00	0.00
23XX Support Services - General Administration		5,157.66	5,157.66	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services		20,391.89	20,391.89	0.00	0.00	0.00	0.00
27XX Student Transportation Services		1,386.00	1,386.00	0.00	0.00	0.00	0.00
31XX Food Services		15,879.95	15,879.95	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities		1,423.14	1,423.14	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or		3,502.70	0.00	XXXXXXXXXXXX	3,502.70	0.00	0.00
Totals		117,074.30	113,571.60	0.00	3,502.70	0.00	0.00
Direct Costs Reclassified Indirect Costs		XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded		XXXXXXXXXXXX					
Adjusted Totals		117,074.30					
				Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/113,571.60			0.00%		%	
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]					%	
Line C	Carry Forward Adjustment:						
	C1 Enter greater of line A or B			0.00%		%	
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 rate			0.00%		0.00%	
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1			0.00%		%	
Line D	Final Rate After Carry Forward Adjustment						
	Line A or B plus/minus Line C						
	If Line D is negative, enter -0-.						
			Your Preliminary Rate Is	0.00%		%	

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

14 Fergus 9691 Central Mt Learn Res Ctr

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	288,827.22	288,827.22	0.00	0.00	0.00	0.00
21XX Support Services - Students	361,480.32	350,580.32	0.00	10,900.00	0.00	0.00
221X Improvement of Instruction Services	40,491.82	40,491.82	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,450.00	2,450.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	67,212.69	67,212.69	0.00	0.00	0.00	0.00
25XX Support Services - Business	15,386.46	0.00	0.00	8,035.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	19,690.98	19,690.98	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	120,854.77	0.00	XXXXXXXXXX	120,854.77	0.00	0.00
Totals	916,394.26	769,253.03	0.00	139,789.77	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	916,394.26					

		Preliminary Rate	Adjusted Rate	
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/769,253.03	0.00%	%	
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%	
Line C	Carry Forward Adjustment:			
	C1 Enter greater of line A or B	0.00%	%	
	C2 Enter FY08 rate () or 0.00% if no FY08 rate	0.00%	0.00%	
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1	0.00%	%	
Line D	Final Rate After Carry Forward Adjustment			
	Line A or B plus/minus Line C			
	If Line D is negative, enter -0-.			
	Your Preliminary Rate Is	0.00%	%	

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.